

Dear Senator Baucus:

On behalf of the National Education Association's (NEA) 3.2 million members, we urge you to support the tax extenders bill (S.3335), scheduled for vote today. This bill includes important provisions that **would extend the Secure Rural Schools and Community Self-Determination Act, the tax deduction for educators' out-of-pocket classroom supply expenses, the Qualified Zone Academy Bonds (QZAB) school modernization program, and the Child Tax Credit.** These issues are critically important to NEA members across the country, who will be watching congressional actions closely. Specifically, we urge you to

- **Vote YES on cloture, and**
- **Vote YES on final passage**

Votes associated with this issue may be included in the NEA Legislative Report Card for the 110th Congress.

- **The Secure Rural Schools and Community Self-Determination program** is essential to the survivability of over 800 rural counties and 4,400 schools near national forests in 42 states across the country. It has made a real difference for schools in rural, timber-dependent counties, by ensuring them a consistent funding stream. Since its creation in 2000, the program has been an enormous success. Prior to implementation of this program, schools in forest counties were in crisis, experiencing dramatic reductions in funding. The program has restored critical educational services for students in rural schools and prevented the closure of numerous isolated rural schools.

Unfortunately, the program has expired. Failure to reauthorize and fund it immediately will result in a substantial and devastating funding cut for rural counties across the country. Congress has only a short time to act before counties have to start implementing cuts to schools and services. In fact, a number of counties around the country have already begun sending out pink slips notifying employees of potential layoffs.

- The **educator tax deduction** helps recognize the financial sacrifices made by teachers and paraprofessionals. Studies show that educators spend more of their own funds each year to supply their classrooms, including purchasing essential items such as pencils, glue, scissors, and facial tissues. For example, NEA's 2003 report *Status of the American Public School Teacher, 2000-2001* found that teachers spent an average of \$443 a year on classroom supplies. More recently, the National School Supply and Equipment Association found that in 2005-2006, educators spent out of their own pockets an average of \$826.00 for supplies and an additional \$926 for instructional materials, for a total of \$1,752.
- The **QZAB program** has proven to be an efficient and cost-effective way to help disadvantaged communities address pressing renovation and repair needs.

QZABs assist school districts in rural and urban communities by providing a financing mechanism to renovate buildings and invest in equipment and technology. Investors receive a federal tax credit equal to the amount of interest payable on the bonds, thereby relieving local taxpayers and municipalities of the interest burden.

- The **Child Tax Credit** provisions would extend the credit to working families who don't earn enough to qualify for the current credit. Many of these are young families, struggling to balance child care and work and who are scraping together a living, while trying simultaneously to make time for their young children.

Again, we urge your support for this important legislation.

Thank you.

Sincerely,
Diane Shust
Director of Government Relations

Randall Moody
Manager of Federal Advocacy